

**Illinois Department of Revenue
Regulations**

Title 86 Part 130 Section 130.815 Preservation and Retention of Records

TITLE 86: REVENUE
PART 130
RETAILERS' OCCUPATION TAX

Section 130.815 Preservation and Retention of Records

- a) Books and records and other papers reflecting gross receipts received during any period with respect to which the Department is authorized to issue Notices of Tax Liability as provided by Sections 4 and 5 of the Act shall be preserved until the expiration of such period unless the Department, in writing, shall authorize their destruction or disposal prior to such expiration.
- b) In determining the period for which the Department is authorized to issue a Notice of Tax Liability, the following material from Sections 4 and 5 of the Act must be considered.
- c) Except in case of failure to file a return, or except in case of a fraudulent return (in which two instances, there is no statute of limitations), or except in the case of an amended return (where a Notice of Tax Liability may be issued on or after each January 1 and July 1 for an amended return filed not more than 3 years prior to such January 1 or July 1, respectively), or except with the consent of the person to whom the Notice of Tax Liability is to be issued, no Notice of Tax Liability shall be issued on and after each January 1 and July 1 covering gross receipts received during any month or period of time more than 3 years prior to such January 1 and July 1, respectively:
 - 1) Provided, however, that the foregoing limitations upon the issuance of a Notice of Tax Liability shall not apply to:
 - A) the issuance of a Notice of Tax Liability with respect to any period of time prior thereto in cases where the Department has, within the period of limitation then provided, notified the person making the return of a Notice of Tax Liability even though such return, with which the tax that was shown by such return to be due was paid when the return was filed, had not been corrected by the Department in the manner required by Section 4 of the Act prior to the issuance of such notice, and
 - B) the issuance of any such Notice with respect to any period of time prior thereto in cases where the Department has, within the period of limitation then provided, notified a person of the amount of tax computed even though the Department had not determined the amount of tax due from such person in the manner required by Section 5 of the Act prior to the issuance of such Notice; but in no case shall the amount of any such Notice of Tax Liability for any period otherwise barred by the Act exceed for such period the amount shown in the Notice of Tax Liability theretofore

issued.

- d) If, when a tax or penalty or interest under the Act becomes due and payable, the person alleged to be liable therefor shall be out of the State, the Notice of Tax Liability may be issued, within the times limited by the Act, after his coming into or return to the State; and if, after the tax or penalty or interest under the Act becomes due and payable, the person alleged to be liable therefor departs from and remains out of the State, the time of his absence is no part of the time limited for the issuance of the Notice of Tax Liability; but the foregoing provisions concerning absence from the State shall not apply to any case in which, at the time when a tax or penalty or interest becomes due under the Act, the person allegedly liable therefor is not a resident of this State.
- e) The time limitation period on the Department's right to issue a Notice of Tax Liability shall not run during any period of time in which the Order of any Court has the effect of enjoining or restraining the Department from issuing the Notice of Tax Liability.

(Source: Amended at 24 Ill. Reg. 15104, effective October 2, 2000)